

12.3.15 Montana Tax Appeal Board Case Summary for Calendar Year 2015

(Direct Appeals from a decision of the Department of Revenue):

Docket No.	Taxpayer Name	Property or Income Tax	Issue	Decision/Outcome
IT-2011-2	Blixseth	Income tax	Deductibility of business expenses	Decision for Department Taxpayer failed to substantiate business expenses
IT-2014-4	Hadley	Income tax	Audit of Energy Tax Installation Credit	Decision for Department Taxpayer missed deadline to respond to audit inquiry
IT-2014-5	Hoffman	Income tax	Deductibility of itemized expenses	Decision for Department Taxpayer missed deadline to respond to audit inquiry
IT-2014-3	Olson	Income tax	Residency	Decision for Department Taxpayer failed to attend hearing
MT-2014-1	Tobacconist	Income tax	Deductibility of federal excise tax	Decision for Department
CT-2014-2	Plum Creek	Income tax	Carryback of net operating losses	Holding in abeyance pending interlocutory

				appeal in District Court
N/A	Flansberg	Income tax	Employer-employee relationship	Declined acceptance – lack of jurisdiction.
N/A	Haven	Gallatin property	Public Charity exemption	Declined acceptance – uncontested that taxpayer did not own building as of January 1, 2014
PT-2015-1	Grossberg	Gallatin property	Property Tax Assistance Program	Dismissed – uncontested that taxpayer did not meet income guidelines specified by program
SPT-2015-1	St. Michael Radio	Hill property	Public Charity exemption	Taxpayer withdrew appeal – exemption was granted
IT-2015-1	Melvin	Lake property	Untimely appeal of an audit assessment for 2008-2012	Heard – decision pending
SPT-2015-2	Community Give-Away House, Inc.	Hill property	Public Charity exemption	Holding in abeyance pending resolution of civil and criminal fraud charges in District Court
PT-2015-2	Van Daele	Lewis and Clark property	Disabled Veterans exemption	Decision for Taxpayer

IT-2015-2	Sealey	Income	Alleged fraud between business partners in sale of oil field	Settled prior to hearing
IT-2015-3	Palmer	Income	Liability of company member for unremitted taxes	Holding in abeyance pending interlocutory appeal in District Court.
IT-2015-4	Greenwood	Income	Residency	Heard – decision pending.
IT-2015-5	McCauley	Income	Tax protest	Decision for Department
CT-2015-1	Holcim	Income	Taxes as unitary entity 2008-2011	Hearing scheduled for October 17-20, 2016
IT-2015-6	Thorsen	Income	Untimely response to audit assessment.	Settled prior to hearing
IT-2015-7	Konopatzke	Income	Gain realized from sale of property.	Settled prior to hearing
IT-2015-8	Reed	Income	Disallowed claimed travel, gift and uniform expenses	Decision to be rendered on the record
DPT-2015-1	Fairfield Wind Owner, LLC	Direct appeal	Centrally assessed property	Initial discovery phase

DPT-2105-2	Rocky Mountain Pipeline System, LLC	Direct appeal	Centrally assessed property	Initial discovery phase
DPT-2015-3	Plains Pipeline, LP	Direct Appeal	Centrally assessed property	Initial discovery phase

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(Appeals from a decision of a County Tax Appeal Board):

Docket No.	Taxpayer Name	County	Issue	Decision/Outcome
PT-2013-12	Abbey	Lake	Improvements value	Decision for Department
PT-2013-25	CBA, LLC	Cascade	Improvements value	Decision for Department Taxpayer denied DOR appraiser access to the improvements
PT-2013-26	Voytoski	Cascade	Improvements value	Decision for Department Taxpayer denied DOR appraiser access to the improvements
PT-2014-5	Morigeau	Lake	Improvements & land value	Decision for Taxpayer
PT-2013-22	Hickory Swing	Cascade	Improvements & land value	Decision for Taxpayer on improvements Decision for DOR on land
PT-2014-6	Mariani	Flathead	Land value	Taxpayer withdrew appeal
PT-2014-7	Easy	Broadwater	Land value	Decision for Taxpayer
PT-2009-46/49	Hawks, L.	Liberty	Agricultural value	Hearing scheduled for January 12, 2016

PT-2009-47/55	Hawks, A.	Liberty	Agricultural value	Hearing scheduled for December 4, 2015
PT-2009-50/53	Hawks, D.	Liberty	Agricultural value	Decision to be rendered on the record
PT-2015-3	Goodspeed	Lake	Change in agricultural classification	Hearing scheduled for December 9, 2015
PT-2015-4	Ward & Beyer-Ward	Lake	Change in agricultural classification	Hearing scheduled for December 9, 2015
PT-2015-5	Sheni, LLC	Lake	Orchard husbandry	Hearing scheduled for December 8, 2015
PT-2015-6	Yeager Family Trust	Lake	Change in agricultural classification	Hearing scheduled for December 15, 2015
PT-2009-20	Ralston Gap Cattle Co.	Teton	Agricultural value	Hearing scheduled for May 3, 2016
PT-2015-7	Thomas	Yellowstone	Mobile home value	Settled prior to hearing
PT-2015-8	131 Jetway Drive LLC	Gallatin	Improvements & land value	Initial discovery phase
PT-2015-15	Ford	Powell	Land value	Initial discovery phase
PT-2015-10	Myers	Cascade	Improvements	Appeal withdrawn by Taxpayer

			& land value	
PT-2015-13	Voegele's Inc.	Cascade	Improvements & land value	Initial discovery phase
PT-2015-16	Estenson	Lake	Classification change	Initial discovery phase
PT-2015-12	Richter	Gallatin	Value & land improvements	Initial discovery phase
PT-2015-14	Beaubien Family Trust	Gallatin	Value & classification	Initial discovery phase